

**Senate File 2009 - Introduced**

SENATE FILE 2009

BY GRUENHAGEN

**A BILL FOR**

1 An Act relating to teacher spending accounts.

2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 257.10, subsection 9, paragraph d, Code  
2 2024, is amended to read as follows:

3 d. For the budget year beginning July 1, 2010, and  
4 succeeding budget years, the use of the funds calculated under  
5 this subsection or available for use as provided in subsection  
6 10, paragraph "d", [subsection 12](#), paragraph "d", [section](#)  
7 [257.16](#), [subsection 5](#), or [section 257.46](#), [subsection 3](#), shall be  
8 distributed to teachers pursuant to [section 284.3A](#) and shall  
9 comply with the requirements of [chapter 284](#) related to such  
10 distribution under [section 284.3A](#).

11 Sec. 2. Section 257.16, Code 2024, is amended by adding the  
12 following new subsection:

13 NEW SUBSECTION. 5. a. Notwithstanding any provision  
14 to the contrary, each school district that receives moneys  
15 appropriated under this section shall use a portion of such  
16 moneys to establish teacher spending accounts that shall  
17 be available to teachers working full-time in the school  
18 district for expenses that would be deductible under section  
19 62(a)(2)(D)(ii) of the Internal Revenue Code.

20 b. (1) Each full-time beginning teacher shall have an  
21 individual teacher spending account of five hundred dollars.

22 (2) Each full-time teacher not described by subparagraph  
23 (1) shall have an individual teacher spending account of two  
24 hundred dollars.

25 c. The accounts shall be maintained and administered by each  
26 public school for the benefit of full-time teachers employed by  
27 the public school.

28 d. Upon the end of a school fiscal year, any remaining  
29 amounts in a teacher spending account shall be transferred to  
30 the school district and may be used for the purposes of funding  
31 the teacher salary supplement authorized pursuant to section  
32 257.10, subsection 9, paragraph "d".

33 e. For the purposes of this subsection:

34 (1) "Beginning teacher" means the same as in section 284.2.

35 (2) "Public school" means the same as in section 280.2.

1 (3) "Teacher" means the same as in section 256.145.

2 EXPLANATION

3 The inclusion of this explanation does not constitute agreement with  
4 the explanation's substance by the members of the general assembly.

5 This bill relates to teacher spending accounts.

6 The bill requires a portion of the school foundation state  
7 aid used to fund school districts to be used for the purpose  
8 of establishing teacher spending accounts (TSA) for full-time  
9 teachers to use toward expenses that would be deductible under  
10 section 62(a)(2)(D)(ii) of the Internal Revenue Code, which  
11 include books, supplies (other than nonathletic supplies for  
12 courses of instruction in health or physical education),  
13 computer equipment (including related software and services)  
14 and other equipment, and supplementary materials used by the  
15 eligible educator in the classroom.

16 The bill requires each full-time beginning teacher to have  
17 an individual TSA of \$500 and each other full-time teacher to  
18 have an individual TSA of \$200.

19 The bill requires each public school to maintain and  
20 administer TSAs for the benefit of full-time teachers employed  
21 by the public school.

22 The bill requires, upon the end of a school fiscal year, for  
23 any remaining amounts in a TSA to be transferred to the school  
24 district to be used for the purposes of funding the teacher  
25 salary supplement.

26 The bill defines "beginning teacher", "public school", and  
27 "teacher".

28 The bill makes a conforming change to Code section 257.10.